

701—31.1(423) Transactions consummated outside this state. The Iowa use tax law is complementary to the Iowa sales tax law. The general rule is that when a transaction would be subject to Iowa sales tax if consummated in Iowa, such transaction, although consummated outside the state of Iowa but involving tangible personal property sold for use in Iowa and so used in Iowa, is subject to Iowa use tax. Also, when a transaction involving taxable services is subject to Iowa sales tax if rendered, furnished or performed in Iowa, such transaction, although consummated outside the state of Iowa but the product or result of such service is used in Iowa, is subject to Iowa use tax.